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SUMMARIES OF ARTICLES

Accounting Information System of Agricultural Productive Organizations

Ryoji ABE

Agricultural productive organization in Japan are classified from the viewpoint of information entity and clarified the difference from the personal farmers' information system.

First of all, on the internal information system of the agricultural productive organization, I point out some practical problems in crop field, facilities and animal production management and also financial book-keeping system practices by sensor and personal computor.

Secondly, I investigate each "beef cattle fattenning management system in agricultural cooperative productive organization" of Hanamaki and Nishimikawa Farm Management Center (F. M. C.) as the concentrate disposition system by using office computor.

Next, I investigate on the external accounting information system of agricultural productive organizations by actual some instances as follows:

1) "Farm receipts and expenditures management system" in Tanko F. M. C. in Iwate prefecture as the financial accounting system"

2) "Practical research reports of farm management and scedule" and counterplan for micro climate of Mikkabi Agricultural Cooperatives in Shizuoka prefecture and Kohoku A. M. C. in Shiga prefecture.

A Comparative Study of Calculating Method of Rice Production Cost and the Actual Production Cost between the United States and Japan

Kiyoshi KAMEGAI
Hiroshi TSUJII

The main objective of this paper is a comparison of the methods used for calculating the production cost of rice between the United States and Japan, and of the actual production cost for 1984. After a short introduction in the first section, a description of the U. S. rice production, farms, policy, and marketing is done in the second section. The introduction and the second

section, are written by Professor Kiyoshi Kamegai.

The third section is a short introduction to the fourth and fifth sections which take up rice production cost. The fourth section describes the U. S. Department of Agriculture's method for calculating the rice production cost. Then, this method is compared with the Japanese method for calculating Japanese rice production cost, and the actual production costs are compared between these two countries in the fifth section. The third section to fifth section are written by Associate Professor Hiroshi Tsujii.

The comparison of the methods for calculating rice production cost indicates that the rice production cost between the United and Japan can be compared with a few minor adjustments as indicated by three adjustment equations shown in the fifth section. The Secondary Production Cost in Japan is approximately comparable with the Total Economic Cost of U.S.D.A. Using current 155 yen/dollar exchange rate, the average production cost (per unit output of milled rice) of Japan ranges 700% (Gulf Texas) to 920% (California) of U. S. average production cost.

Planning of Regional Agricultural Development and Information System for Agriculture

——The Case for Agricultural Cooperative as a Planning Entity——

Shiro INAMOTO

In recent years of Japan, the necessity for planning of regional agricultural development has been increased, also, there have been increased interests in and the necessity for establishing the regional agricultural information system with the use of computers.

The main purpose of this paper is to examine the basic issues regarding as how to establish the regional agricultural development plan with the use of computers, especially its data base, in the case of agricultural cooperative as a planning entity.

In order to establish the data base, we should take into account the characteristics of agricultural cooperative and the content of the regional agricultural development plan itself. Until now, there has been almost no regional agricultural development plan attempted by agricultural cooperatives with the use of computers to create data base. However, it is possible to establish the system, by utilizing various information such as information about cooperatives budgets and its memberships, other data sources made by

federation of cooperatives, and statistical information provided by the central and regional governments.

Comparative Study of Homogeneous Condition Between Shuraku Area[1] and Kyuson Area[2] in Rural Planning

Hiroshi KUMAGAI

Already we proved that to adopt the Kyuson area for regional unit was the usefull and acceptable method for rural planning as well as the Shuraku area[3]. In our method, the Shuraku area has some following merits: 1) easily can get the data of planning, 2) easily get the participation of all farmers, 3) hemogeneity of the farmers are very high, as a result, the planning can be done very easily, 4) the agreement of all farmers for the planning can be get easily. But this method has some problems such as: 1) elements of planning are wider than Shuraku area, 2) in the partial plan of the planning, the optimal size can not obtain, 3) because of the small area the planning can not reach to future complete respect.

On the other hand, in the Kyuson area planning method the same merits as the above mentioned for Shuraku area are acceptable. Also those mentioned problems can be easily covered by this method.

Now, the most important problem for the rural planning is to obtain the hemogeneity of all farmers in the area. In the case of hemogeneous pattern we can easily get the agreement of all farmers for the planning. Also in this case the planning is more practical. And this hemogeneous pattern can be observed in the Kyuson area.

This paper is trying to make clear the hemogeneous pattern of Kyuson area empiricaly. Case study area is Nanao City in Ishikawa Prefecture. Comparative analysis between the Shuraku area (81 areas) and the Kyuson area (9 areas) was done. As method of analyzing the component analysis and cluster analysis were used. As a result, the Kyuson area method shows high acceptablility.

1) Shuraku is orgional and small rural area, and it is smaller than Kyuson area
2) Kyuson is orgional and unit area of existing town and city
3) H. KUMAGAI, Journal of the Farm Accounting Studies, No. 18, December 1985

Economic Analysis on the Farm Households in Northeast Thailand

Takeshi MIYAZAKI

The objective of study is to investigate the farm households economy in Northeast Thailand taking part in partnerships of farming.

There are three types of the partnership; complete partnership, partial partnership in which the partners work together and partial one of land lease type. Farm households' income taking part in partnerships of farming are increased because of partnerships, so that these households' surplus are much.

The household economy consists of two sectors; the subsistence and monetary sectors. The former means those economic activities which render goods and services primarily for home consumption, and the latter for the outside market. The subsistence sector includes production of rice and other food crops for home consumption, and raising of water buffaloes; and the monetary sector includes production of cash crops in uplands and vegetable gardens, animal husbandry other than buffaloes, and off-farm jobs. Partnerships in farming are apt to be organized in the subsistence sector and play the inportant role of getting much income of the sector in farm households.

Utilization of Personal Computer for the Data Processing in Farm Management

Toshio KATSURA

Utilization of personal computer in farm management has developed recently. Consequently, many Kainds of highly processed information which have not been accessible by individual farm managers, have become available.

This study first classifies information processing systems of farms, second, identifies the aspects of farm management in which personal computers are used, and finally, points out problems for further use of the computers in farm management.

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